

# Exhibit 4



London

This is to certify that the attached document is, to the best of my knowledge and belief a true, accurate and complete translation from Danish into English of the attached email chain with Bates Nos. SKAT\_MDL\_001\_00475569-SKAT\_MDL\_001\_00475570.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Andrzej Orville", written over a horizontal line.

Andrzej Orville

Senior Project Manager

Saturday, December 28, 2024

Consortra Translations Ltd  
Rex House,  
4-12 Regent Street  
London  
SW1Y 4RG  
UK

DEFENDANTS'  
EXHIBIT  
**DX5483-T**

Case No:18-MD-2865 (LAK)

Message

**From:** Christian Baden Ekstrand [/O=TOLDSKAT/OU=TOLDSKAT/CN=RECIPIENTS/CN=W12254]  
**Sent:** 04-02-2016 09:12:19  
**To:** Anne Munksgaard [anne.munksgaard@skat.dk]; Lill Helene Drost [lill.drost@skat.dk]  
**Subject:** RE: Section

Ok from here and totally agree

Best regards

Christian

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**From:** Anne Munksgaard  
**Sent:** February 9, 2016 9:58 AM  
**To:** Christian Baden Ekstrand; Lili Helene Drost  
**Subject:** Section

Hi, I am only going to send a short email that we have previously very carefully explained the progress from receiving the first notification to the end of the payments and that we therefore have no further comments.

And then I will refer to these two paragraphs:

*The Danish Tax Agency's handling of outside information based on suspected fraud*

1. The National Audit Office's investigation has shown that the Danish Tax Agency received outside information about the alleged fraud. On that basis, the Danish Tax Agency put the payments of dividend tax refunds on hold on August 6, 2015. The National Audit Office notes that in the period after the Danish Tax Agency received outside information about suspected fraud for the reimbursement of dividend tax is put on hold, an additional approx. DKK 3.2 billion refund of dividend tax. The Danish Ministry of Taxation has stated that, for reasons of confidentiality, the Danish National Audit Office cannot be informed of how the Danish Tax Agency and the Ministry of Taxation reacted to the outside information from the time the information was received for the payments and what possible measures were taken as a result of the outside information.

The National Audit Office notes that the Danish Tax Agency has paid out approx. DKK 3,2 billion in refunding dividend tax after the time when the Danish Tax Agency received information about the alleged fraud and until the payments were put on hold. This was despite the fact that the Danish Tax Agency was aware that the number of requests and the total amount of reimbursement had increased significantly while internal controls were deficient. It is the National Audit Office's assessment that when the Danish Tax Agency was aware of the lack of control in connection with the reimbursement of dividend tax, the Danish Tax Agency should have taken a number of measures as soon as possible after receiving outside information about suspected fraud.

Yours sincerely

Anne Munksgaard

  
**SKAT**  
Special Checks  
Vice president  
Lyseng Allé 1, 8270 Højbjerg

Email: [Anne.Munksgaard@Skat.dk](mailto:Anne.Munksgaard@Skat.dk)  
Telephone: (+45) 72 37 05 47



## Message

**From:** Christian Baden Ekstrand [/O=TOLDSKAT/OU=TOLDSKAT/CN=RECIPIENTS/CN=W12254]  
**Sent:** 04-02-2016 09:12:19  
**To:** Anne Munksgaard [anne.munksgaard@skat.dk]; Lill Helene Drost [lill.drost@skat.dk]  
**Subject:** SV: Afsnit

Ok herfra og helt enig

Vh

Christian

**Fra:** Anne Munksgaard  
**Sendt:** 4. februar 2016 09:58  
**Til:** Christian Baden Ekstrand; Lill Helene Drost  
**Emne:** Afsnit

Hej, jeg har alene tænkt mig at sende en kort mail om, at vi tidligere meget omhyggeligt har redegjort for forløbet fra modtagelse af første anmeldelse og frem til stoppet af udbetalingerne, og at vi derfor ikke har yderligere bemærkninger.

Og så vil jeg henvise til disse to afsnit:

*SKATs håndtering af oplysninger udefra om formodet svindel*

1. Rigsrevisionens undersøgelse har vist, at SKAT modtog oplysninger udefra om den formodede svindel. På den baggrund satte SKAT udbetalingerne af refusion af udbytteskat i bero den 6. august 2015. Rigsrevisionen konstaterer, at der i perioden efter SKAT modtog oplysninger udefra om formodet svindel til refusion af udbytteskat sættes i bero udbetales yderligere ca. 3,2 mia. kr. i refusion af udbytteskat. Skatteministeriet har oplyst, at Rigsrevisionen af fortrolighedshensyn ikke kan få oplyst, hvordan SKAT og Skatteministeriet reagerede på oplysningerne udefra fra det tidspunkt oplysningerne blev modtaget til udbetalingerne blev sat i bero, og hvilke eventuelle forholdsregler, som blev iværksat som følge af oplysningerne udefra.

Rigsrevisionen konstaterer, at SKAT har udbetalt ca. 3,2 mia. kr. i refusion af udbytteskat efter det tidspunkt, hvor SKAT modtog oplysninger om den formodede svindel, og indtil udbetalingerne blev sat i bero. Dette på trods af, at SKAT var vidende om, at antallet af anmodninger samt det samlede refusionsbeløb var steget markant samtidig med at de interne kontroller var mangelfulde. Det er Rigsrevisionens vurdering, at når SKAT var vidende om den manglende kontrol i forbindelse med refusion af udbytteskat, burde SKAT have iværksat en række forholdsregler hurtigst muligt efter modtagelsen af oplysninger udefra om formodet svindel.

Med venlig hilsen

Anne Munksgaard



Særlig Kontrol  
 Underdirektør  
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